

Importer Gasoline Fuel Tax Return for Bonded, Occasional, or Tank Wagon Operator

This report is due

▶ 2. Company Name and Mailing Address

▶ 1. Report Period (MM/CCYY)	
▶ 3. Account Number (FEIN or TR)	
4. Contact Person Name	
5. Telephone Number	6. Fax Number
7. E-mail Address	

PART 1: COMPLETION OF THIS SECTION IS REQUIRED

	Gallons
8. Total gallons sold, Michigan tax collected (Schedule 5) ▶ 8.	
9. Total gallons delivered to locations within "Indian Country," Michigan tax collected. (Schedule 5R) ▶ 9.	

PART 2: TAX COMPUTATION

	Gasoline
10. Gallons to account for (from line 27 on page 2 of this form) 10.	
11. Deductions (from line 34 on page 2 of this form) 11.	
12. Subtract line 11 from line 10 12.	
13. LESS 1.5% allowance. Multiply line 12 by 1.5% (.015) 13.	
14. Subtract line 13 from line 12 14.	
15. Enter gross gallons diverted TO Michigan (Schedule 11) ▶ 15.	
16. TAXABLE GALLONS. Add lines 14 and 15 ▶ 16.	
17. Tax Rate 17.	\$0.19
18. CALCULATED TAX DUE. Multiply line 16 by line 17 ▶ 18.	\$
19. Prior payments made for this period (See instructions) ▶ 19.	\$
20. TAX DUE. Subtract line 19 from line 18 20.	\$
21. Penalty (5% of tax due per month to a maximum of 50% - minimum \$10.00 for first month) .. ▶ 21.	\$
22. Interest (1% above prime rate set January 1 and July 1 of each year) ▶ 22.	\$
23. TOTAL REMITTANCE. Add lines 20 through 22 ▶ 23.	\$

CERTIFICATION

I certify under penalty of perjury, that I have examined this return, and to the best of my knowledge and belief, it is true and complete.

▶ ☐ I authorize Treasury to discuss my return and attachments with my preparer. ☐ Do not discuss my return with my preparer.

▶ Authorized Signature		Preparer Signature	Preparer FEIN
Printed Name	Date	Printed Name	Date
Title	Telephone Number ()	Address	Telephone Number ()

Questions??? - Please call (517) 636-4600

Make check payable to the "State of Michigan-Motor Fuel". Print your account number on the front of your check.

MAIL WITH REMITTANCE TO: Michigan Department of Treasury, P.O. Box 77401, Detroit, Michigan 48278

MAIL REFUND REQUEST OR ZERO RETURN TO: Customer Contact Division-Motor Fuel, Michigan Department of Treasury,
430 W. Allegan St., Lansing, Michigan 48922

Company Name	Report Period (MM/CCYY)	Account Number (FEIN or TR)
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PART 3: Gasoline Imported or Acquired**Report Whole Gallons Only**

		Gasoline
24. Total gallons imported or acquired, Michigan tax paid to supply source (Schedule 1). Enter here and on line 28	▶ 24.	
25. Total gallons imported from outside of the United States, Michigan tax not paid to supply source (Schedule 2C)	▶ 25.	
26. Total gallons imported from bulk storage in another state, Michigan tax not paid to supply source (Schedule 3B)	▶ 26.	
27. Total Gallons to Account For. Add lines 24 through 26. Enter here and on page 1, line 10	27.	

PART 4: DEDUCTIONS**Report Whole Gallons Only**

		Gasoline
28. Total gallons imported or acquired, Michigan tax paid to supply source (amount from line 24)	28.	
29. Total gallons sold to the U.S. Government, Michigan tax not collected (Schedule 8)	▶ 29.	
30. Total gallons sold to state and local governments in Michigan, Michigan tax not collected (Schedule 9)	▶ 30.	
31. Total gallons sold to non-profit, private, parochial, or denominational school, college or university, to transport students to authorized school functions, Michigan tax not collected (Schedule 10G)	▶ 31.	
32. Licensed Industrial Process Resellers Only: Total gallons reported in Part 3 sold to industrial process end-users, Michigan tax not collected (Schedule 10M)	▶ 32.	
33. Total gallons for own non-taxable purposes, not including exports (Attach <i>Claim for Refund of Motor Fuel Tax</i>)	▶ 33.	
34. TOTAL DEDUCTIONS. Add lines 28 through 33. Enter here and on page 1, line 11	34.	

Instructions for Importer Gasoline Fuel Tax Return, Form 3721

General Instructions

Public Act 403 of 2000 includes alcohol, fuel grade ethanol and methanol or a mixture of fuel grade ethanol and methanol, in the definition of gasoline. These products are reportable and taxable in the same manner and at the same tax rate as gasoline.

Tax is due upon importation, removal from a terminal, or other taxable event. All activity must be included on the return for the reporting period in which the transaction takes place.

Penalty and Interest

Per Revenue Act 122 of 1941, as amended, 205.23 and 205.24, penalty and interest payment are due on all returns postmarked after the due date.

A *Certification of Gasoline or Aviation Fuel Allowances*, form 543, must be completed and submitted with the Importer Gasoline Tax Return for each reporting period.

Schedules

All applicable schedules must be completed in their entirety on a load by load basis and reported in bill of lading number order and date order. Check the appropriate schedule type box on form 3748, *Schedule of Receipts*, and form 3749, *Schedule of Disbursements*. **Do not include aviation fuel or diesel fuel activity on schedules to be filed with the Gasoline Tax Report. The correct product codes must be used on all schedules. Do not combine schedule types or product codes.**

A summary page must be submitted with each receipts and disbursement schedule. The summary of a receipts schedule must include each supply source, account number (FEIN), and the total gallons reported for each source. The summary of a disbursement schedule must include each customer, account number (FEIN), and the total gallons reported for each customer.

Blank schedules may be obtained from the Michigan Department of Treasury Web site at www.michigan.gov/treasury and duplicated as needed. **All computer-generated schedules must be submitted to the department for approval prior to use.**

Line-By-Line Instructions

Lines not included in these instructions are considered self-explanatory.

Line 9: Enter total gallons delivered to locations within Indian Country and Michigan gasoline tax was collected. All deliveries to locations within Indian Country is taxable.

Part 1

Completion of Part 1 is required.

Part 2: Tax Computation Completion of Parts 3 and 4 is required prior to performing the calculations in Part 2.

Line 13: Enter the gallons eligible for the collection allowance credit. Multiply the gallons entered on line 12 by 0.015 (1.5%) to determine this credit.

Line 19: Enter prior payments made for this report period.

- Licensed Occasional Importers should include payments remitted with the *Three Day Payment Voucher*, form 3778.
- Licensed Bonded Importers should include monthly estimated payments remitted to the Department for this reporting period with the *Bonded Importer Monthly Estimated Payments*, form 3819.
- **Include all applicable prior payments made to the Department for this reporting period.**

Line 21: Enter penalty amount due if applicable. Calculate the penalty by multiplying the tax due on line 20 by 5% (0.05). The minimum penalty for the first month late is \$10. If the calculated penalty is less than \$10, enter \$10. If the calculated penalty is greater than \$10, enter the calculated penalty. Add the amount of the calculated penalty for each additional month or fraction of a month that the return is late. The maximum penalty is 50% of the tax due.

Penalty on zero returns is \$10 per day, to a maximum of \$400.

Line 22: Enter the interest amount due if applicable. The current rate is 1 percentage point above the prime rate. (The prime rate is set January 1 and July 1 of each year. To obtain the current interest rate you can call the Department at (517) 636-4600.) Interest is calculated by multiplying the tax due on line 20 by the number of days the return is late and by the daily rate. **See the Interest Calculator on page 2.**

PART 3: Gallons To Account For

Include alcohol, ethanol, methanol, toluene, transmix, etc.

All gallons of gasoline imported, removed from a terminal, or acquired must be reported in Part 3 of this form.

Line 25: Enter total gallons of all gasoline products imported from outside of the United States. (Schedule 2C)

- **Occasional Importer:** The gallons entered on line 25 should include the gallons reported on the *Three Day Payment Voucher*, form 3778.
- **Bonded Importer:** The gallons entered on line 23 should include gallons reported on the *Bonded Importer Monthly Estimated Payment*, form 3819.

Line 26: Enter total gallons of all gasoline products imported from bulk storage in another state. Product reported on line 26 is tax unpaid and has been removed from own bulk storage or purchased from bulk storage of others. (Schedule 3B)

Part 4 Deductions

Line 29: Enter total gallons sold to the U.S. Government located in Michigan where Michigan motor fuel tax was not collected (Schedule 8). Invoices issued to a government entity must indicate that the Michigan Motor Fuel tax was **not** charged. Invoices must be available upon request by the Department.

Line 30: Enter total gallons sold to the state of Michigan and/or its political subdivision and the Michigan Motor Fuel tax was not collected (Schedule 9). Invoices issued to a government entity must indicate that the Michigan Motor Fuel tax was **not** charged. Invoices must be available upon request by the Department.

Line 31: Enter total gallons sold to non-profit, private, parochial, or denominational school, college or university to transport students in buses to authorized school functions where the Michigan motor fuel tax was not collected (Schedule 10G). Invoices issued to customers must indicate

that the Michigan Motor Fuel tax was **not** charged. Invoices must be available upon request by the department.

Line 32: Licensed Industrial Process Resellers only. Enter total gallons of **imported** gasoline products sold to Industrial Process end users where the Michigan Motor Fuel tax was not collected. Gasoline products purchased **in Michigan** tax free from a Michigan licensed supplier must be reported on your Industrial Process Reseller's quarterly return.

Line 33: Enter total gallons used for **own** non-taxable purposes. Attach a *Claim for Refund of Motor Fuel Tax*. You must include documentation to support the claim. Do not include exported product.

An application to request a *Claim For Refund of Motor Fuel Tax* form may be obtained from our Web site or you may call (517) 636-4600 and a pre-identified claim form can be sent to you directly.

INTEREST CALCULATOR	Sample Calculation	Actual Calculation
Prime Rate	10.4	
+ 1.0 = Interest Rate	11.4	
Divided by 365	365	365
= Daily Rate	.03123	
Tax Due	\$ 720.00	
Number of Days Late	15	
Tax Due X Days Late	\$10,800.00	
X Daily Rate	.03123	
= Interest Due	\$ 337.28	